

House Bill 1093 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 126th, O'Neal of the 146th, Peake of the 137th, Keen of the 179th, Bryant of the 160th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding specific, business, and occupation taxes, so as to require under certain circumstances a municipality or county which imposes certain occupation taxes or regulatory fees to collect from taxpayers certain information and to provide electronically annual information to the Department of Revenue in connection therewith; to provide for procedures, conditions, and limitations; to provide for powers, duties, and authority of the Department of Revenue and the state revenue commissioner; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding specific, business, and occupation taxes, is amended by adding a new Code section to read as follows:

"48-13-20.1.

(a) The provisions of this Code section shall apply only in a municipality or county levying an occupation tax or regulatory fee under this article and shall apply only upon the adoption of a resolution of such governing authority consenting to the applicability of this Code section.

(b) Following the adoption of the resolution provided for in subsection (a) of this Code section, any person who performs any business, occupation, or profession and who is subject to an occupation tax or regulatory fee under this article shall be subject to the requirements of this Code section. Such person shall provide to the municipality or county levying an occupation tax or regulatory fee under this article, at the time such occupation tax or regulatory fee is due and payable, the information required under subsection (c) of this Code section. Such municipality or county shall provide written notice to such person that such information, or the refusal to provide such information, shall be provided to the

department. The failure or refusal of such person to provide such information shall not toll or extend the time of payment established for such occupation tax or regulatory fee under Code Section 48-13-20.

(c) The following information shall be requested from such person by such municipality or county:

(1) The legal name of such business and any associated trade names;

(2) The mailing address of such business and the actual physical address of each location of such business if different than the mailing address; and

(3) The sales and use tax identification number assigned to such business by the department if such business is required to have such number pursuant to Article 1 of Chapter 8 of this title.

(d) Within 30 days of the time of payment of such occupation tax or regulatory fee under Code Section 48-13-20, the municipality or county collecting the occupation tax or regulatory fee and the information authorized under subsection (c) of this Code section from such person shall submit electronically to the department the information received from such person under subsection (c) of this Code section. Such municipality or county shall also submit any applicable North American Industry Classification System Code number or numbers electronically to the department.

(e) The department shall establish and maintain an appropriate website or electronic portal for the submission by municipalities and counties of the information required by this Code section.

(f) The commissioner shall promulgate any rules and regulations necessary to implement and administer this Code section."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.